

UNDERSTANDING TITLED MANUFACTURED HOME TAXES IN COLORADO

*Tips on Taxes, Titles, and Moving
Manufactured Homes*



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TITLED MANUFACTURED HOMES

TO BUY OR SELL

THE SELLER MUST:

- Be sure that all property taxes are paid on the titled manufactured home.

The county assessor values titled manufactured homes as real property for property taxation purposes.

NOTE: When a title is submitted to the Division of Motor Vehicle for recording a new owner's name, by law, it must be accompanied by a "certificate of taxes paid" or an "authentication form" issued by the county treasurer or assessor. Both forms show whether any property taxes have been paid on the titled manufactured home.

- Provide the buyer with a certificate of title that has been signed by the seller.
- Provide a listing of the household furnishings included in the sale price.

THE BUYER MUST:

- Apply for a new title with either the motor vehicle division or the clerk and recorder's office within 45 days of the sale of a new titled manufactured home or within 30 days of the sale of a used titled manufactured home.

Failure to file an application for a new title can result in a fine of not less than \$100 and not more than \$500.

- Have a certificate of taxes paid (see *NOTE* under seller).
- File the application for title in the same county where the titled manufactured home is located.

Example: If the titled manufactured home is located in Adams County, you must apply for title within Adams County.

- Notify the county assessor within 20 days (in the county where the titled manufactured home is located) that you are the new owner.

TO MOVE

MOVING PROCEDURES:

You must notify the assessor and treasurer in the county where the home is presently located.

The county treasurer/assessor will issue an authentication form and a transportable manufactured home permit. The transportable manufactured home permit is an orange placard that must be prominently displayed on the rear of the titled manufactured home during transit. The authentication form accompanied by the transportable manufactured home permit serves as the moving permit when a titled manufactured home moves on county roads.

If the move is on state highways, you must also obtain an excess size transport permit from the Colorado Department of Transportation.

MOVES WITHIN THE COUNTY:

When a titled manufactured home moves within the county, the taxes are due and payable the following January.

MOVES BETWEEN COLORADO COUNTIES:

When a titled manufactured home is moved to another county, upon notification to the treasurer, the taxes for the entire year become due and payable to the county where the home was located on January 1.

The value of a titled manufactured home that is destroyed or changes taxable status during the year is prorated to the day.

ENTERING OR LEAVING THE STATE:

The assessed value of a titled manufactured home is prorated whenever the titled manufactured home moves out of or into the state. Upon receiving notification that a home is leaving the state, the assessor prorates the value, in full months, for the time it was in the county. When a titled manufactured home is brought into the state, the assessor prorates the value for the amount of time, in full months, remaining in the year.

A titled manufactured home is exempt for the time period it is located on a sales display lot of a manufactured home dealer and listed as dealer inventory.

If the titled manufactured home is brought into the state on or after the 16th of the month, that month is disregarded. If it leaves the state before the 16th, that month is also disregarded.

WHEN YOU ARRIVE AT YOUR NEW LOCATION:

You must notify the county assessor and county treasurer of the following information:

- New location of the titled manufactured home
- New mailing address

Notification must take place within 20 days of the move.

PENALTIES:

- If you do not inform the county assessor and treasurer that the titled manufactured home will be moved and prepay the taxes, you may be fined up to **\$1,000** upon discovery of the new location.
- The fine for the movement of a titled manufactured home without either a permit or an authentication form is **\$200**.

ASSESSOR'S RESPONSIBILITIES

THE ASSESSOR MUST:

- Establish a value for the titled manufactured home; titled manufactured homes are real property for valuation purposes. Thus, the assessor must use the cost, market, and income approaches to value, depending upon the use of the property. For residential property, the constitution mandates that the assessor use the market approach to value.
- Notify the owner of the actual value and appeal rights by May 1.
- Hear protests concerning the classification and assigned value of the property.
- Give a written decision detailing the assessor's action regarding property value.

If the titled manufactured home moves into the county from out of state after May 1, the assessor sends a special notice of value that outlines the protest procedures.

TREASURER'S RESPONSIBILITIES

THE TREASURER MUST:

- Mail a tax notice as soon as practicable after January 1 of each year;
- Mail a delinquent tax notice (plus interest) as soon as practicable if taxes are not paid by June 15;

- Titled manufactured homes are personal property for tax collection purposes. Thus, the treasurer has the authority to distraint and sell the titled manufactured home in the event property taxes are not paid.

If the county sells the titled manufactured home, the treasurer must notify the Motor Vehicle Division of the Colorado Department of Revenue, who then records it as a tax lien sale.

HOMEOWNER'S RESPONSIBILITIES

According to assessment procedures, the notices of valuation are mailed on or before May 1 each year. Upon receipt, the taxpayer must:

- Carefully review the notice of valuation received from the county assessor.
- Contact the assessor's office if the notice is not understood.
- File a protest with the assessor by the deadline shown on the notice of valuation.
- Notify the county assessor and treasurer if a change in mailing address occurs.

Fair taxation is dependent upon cooperation between property owners and local officials.

TAXES PAYABLE

- First half payment due the last day of February. If the tax bill is mailed after January 29, payment is due 30 days from the date the tax bills were mailed.
- Second half payment due June 15.
- Full payment due April 30.

Tax bills totaling less than \$25 are to be paid no later than the last day of April each year.

FOR FURTHER INFORMATION on how tax rates and property taxes are determined, you may either request the "Understanding Property Taxes" brochure or visit our website at www.dola.colorado.gov/dpt/publications/brochures_index.htm.

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